

# **EXHIBIT C**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

----- x  
In re: :  
 : Chapter 11  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, :  
 : Case No. 08-13555 (JMP)  
 :  
Debtors. : (Jointly Administered)  
 :  
----- x

**DECLARATION OF LOURDES HUBER**

Pursuant to 28 U.S.C. § 1746, Lourdes Huber declares as follows:

1. I am Lourdes Huber, an accounting manager at Pamarco Global Graphics (“Pamarco”).
2. I submit this Declaration in support of the Motion of Pearl Assurance Limited to Deem Proofs of Claim to Be Timely Filed. I submit as to facts based on my personal knowledge or as contained in the business records of Pamarco, as to which I am competent to testify.
3. Pamarco maintains a lockbox (the “Pamarco Lockbox”) at P.O. Box 5076, New York, NY 10087-5076 (the “Pamarco Lockbox Address”).
4. Attached hereto as Exhibit 1 is a true and complete copy of the contents of a package received by Pamarco at the Pamarco Lockbox Address, namely: (a) a Lehman Securities Programs Proof of Claim in the amount of \$184,504 for National Provident Life Limited; (b) a Lehman Securities Programs Proof of Claim in the amount of \$6,812,536 for Pearl Assurance plc (“Pearl”); and (c) a Lehman Securities Programs Proof of Claim in the amount of \$8,291,499 for Pearl (collectively, the “Pearl Proofs of Claim”).
5. Pamarco received the Pearl Proofs of Claim at the Pamarco Lockbox Address at some time prior to November 9, 2009. Pamarco is unable to determine the exact date on which it

received the Pearl Proofs of Claim because the bank that services the Pamarco Lockbox does not post the contents thereof on a daily basis.

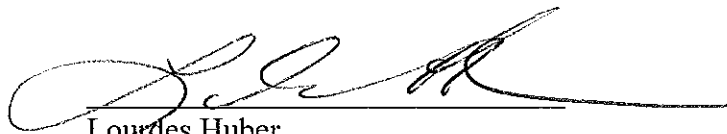
6. On information and belief, the United States Postal Service misdelivered the Pearl Proofs of Claim to the Pamarco Lockbox because the filing address indicated on each Pearl Proof of Claim, P.O. Box 5076, New York, NY 10150-5076, differs from the Pamarco Lockbox Address by only three digits in the ZIP Code.

7. The Pearl Proofs of Claim were brought to my attention at Pamarco's offices in Roselle, New Jersey on November 9, 2009. I immediately realized that the Pearl Proofs of Claim must have been delivered to the Pamarco Lockbox by mistake and I therefore immediately telephoned Lehman Brothers Holdings Inc. ("LBHI") on November 9 to advise them as to what had happened and to ask for instructions on where to forward the Pearl Proofs of Claim. The person I spoke to at LBHI on November 9 did not seem to know what I should do and told me that someone would call me back. The impression I got from LBHI at that time was that there was no degree of urgency. LBHI did not call me back until November 19, at which time I was directed to forward the Pearl Proofs of Claim to Paul Belobritsky, Epiq Bankruptcy Solutions, 757 Third Avenue, 3rd Floor, New York, NY 10017 (the "Third Avenue Address").

8. Accordingly, on November 19, 2009, I immediately sent the Pearl Proofs of Claim by UPS Next Day Air to the Third Avenue Address.

9. I declare under penalty of perjury that the foregoing is true and correct.

Executed on: October 15, 2010  
Roselle, New Jersey



Lourdes Huber  
Pamarco Global Graphics  
235 East 11th Avenue  
Roselle, New Jersey 07203

**EXHIBIT 1**

## Transaction Details

Hide Transaction									
Type	Transaction Total	Credit Date	Process Date	Lockbox	Site	Batch	Item	Group	Pages
LBX		11/9/09	11/9/09	5076	Brooklyn	97	1	0	6
No Check									
<input checked="" type="checkbox"/> Workflow/Notes:									

28 September 2009 Mkt

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epq Bankruptcy Solutions, LLC PDR Station, P.O. Box 5076 New York, NY 10150-5076		<b>LEHMAN SECURITIES PROGRAMS                  PROOF OF CLAIM</b>	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.		Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <a href="http://www.lehman-docket.com">http://www.lehman-docket.com</a> as of July 17, 2009		THIS SPACE IS FOR COURT USE ONLY	
Name and address of Creditor (and name and address where notices should be sent if different from Creditor): CREDITORS: NATIONAL PRUDENT LIFE LIMITED THE PRIMA CENTRE LYON ROAD PETERBOROUGH PE1 6PY Telephone number:		ADDRESS: AXIAL INVESTMENT MANAGEMENT LIMITED FIDELITY OFFICE SUTTONS HOUSE 16 HARBOUR STREET LONDON WITH 4RD FLOOR ERM-IPS-ES @ SUTTONS STREET, LON Email Address: <a href="mailto:AXIAL.OFFICE@AXIALINVEST.COM">AXIAL.OFFICE@AXIALINVEST.COM</a>	
Name and address where payment should be sent (if different from above): NATIONAL PRUDENT LIFE LIMITED N/L PEND STATE STREET BANK TRUST COMPANY 525 PEARL ROAD EDWARDSVILLE ILL 62202 Telephone number:		Email Address: <input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____ <input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates. Amount of Claim: \$ 184,534 (Required)			
<input type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.			
2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates. International Securities Identification Number (ISIN): XS0362467150 (Required)			
3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates. Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and/or other depository blocking reference number: 5998056 (Required)			
4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers. Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number: EUROCLAR ACCOUNT 93793 (Required)			
5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		FOR COURT USE ONLY	
Date:	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 152 and 3571

Signed by D.F. Glen and S. Watters as joint attorneys for and on behalf of National Prudent Life Limited under the power of attorney dated 16 April 2009, 26 August 2009  
 ATTEST: D. Watters  
 Witness Signature: A.J. Ricketts  
 ALISON RICKETTS

10 September 2009 14c2

# INSTRUCTIONS FOR PROOF OF CLAIM FORM

*The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.*

## Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

## Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

## DEFINITIONS

### Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

### Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

### Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable.

### Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing  
 c/o Epiq Bankruptcy Solutions, LLC  
 RDR Station, PO Box 5076  
 New York, NY 10150-5076

### Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

## INFORMATION

### Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

### Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3091(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

18 October 2009 Mtc

<b>United States Bankruptcy Court/Southern District of New York</b> Lehman Brothers Holdings Claims Processing Center c/o Epq Bankruptcy Solutions, LLC PDR Station, P.O. Box 5076 New York, NY 10150-5076		<b>LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM</b>	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.		Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <a href="http://www.lehman-docket.com">http://www.lehman-docket.com</a> as of July 17, 2009		<b>THIS SPACE IS FOR COURT USE ONLY</b>	
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) CREDITOR: PEARL RESERVE P.L.L.C. (MEMORANDUM) THE BANK OF NEW YORK DEPARTMENT (BANKRUPTCY) THE PEARL CENTER 14000000 POTTERSCOURCH PG 1, 6CV Telephone number: _____ Email Address: <a href="mailto:PEARL.RESERVE@BNY.COM">PEARL.RESERVE@BNY.COM</a>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where payment should be sent (if different from above) PEARL RESERVE P.L.L.C. N/C PERPH STATE STREET BANK, A TRUST COMPANY 575 PERRY ROAD EDINBURGH, PA 15112 Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates. Amount of Claim: \$ <u>6,812,536</u> (Required)			
<input checked="" type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.			
2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates. International Securities Identification Number (ISIN): <u>XS0282978666</u> (Required)			
3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates. Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: <u>5998055</u> (Required)			
4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers. Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number: <u>ELANGLAND RECEIVS 93793</u> (Required)			
5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		<b>FOR COURT USE ONLY</b>	
Date: _____	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

Signed by D.P. Glen and S. Watts as  
 Joint attorneys for and on behalf of PEARL  
 RESERVE P.L.L.C. under the Power of attorney dated 26 August 2009  
 HANNAH HART ATTORNEY  
 WITNESS Signature [Signature] Signature [Signature]  
 HANNAH ALISON PICKETS HANNAH ALISON PICKETS



11 October 2009 MLE

# INSTRUCTIONS FOR PROOF OF CLAIM FORM

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## Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

## DEFINITIONS

### Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

### Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

### Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable.

### Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing  
 c/o Eptq Bankruptcy Solutions, LLC  
 FDR Station, PO Box 5076  
 New York, NY 10150- 5076

### Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

## INFORMATION

### Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

### Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

18 October 2009 10:4

<b>United States Bankruptcy Court/Southern District of New York</b> Lehman Brothers Holdings Claims Processing Center c/o Epq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		<b>LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM</b>	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.		Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <a href="http://www.lehman-docket.com">http://www.lehman-docket.com</a> as of July 17, 2009		<b>THIS SPACE IS FOR COURT USE ONLY</b>	
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) CREDITORS TRAIL ASSURANCE PLC (HARDY) THE BANK OF NEW YORK DEPARTMENT (ADMINISTRATIVE) THE DEPT. CENTER LYNNWOOD PITTSBURGH PA 15204 Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  Court Claim Number: _____ (If known)  Filed on: _____	
Name and address where payment should be sent (if different from above) TRAIL ASSURANCE PLC, N/A 575 PERRY ROAD PITTSBURGH PA 15204 Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
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<input checked="" type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.			
2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates. International Securities Identification Number (ISIN): <u>XSO242852562</u> (Required)			
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Date: _____	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		

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Signed by D. P. Allen and S. Watts as joint attorneys  
 for and on behalf of TRAIL ASSURANCE PLC under the Power  
 of attorney dated 16 April 2007. 26 August 2009 DPL  
 Attorney D. P. Allen Attorney S. Watts  
 witness Signature D. P. Allen witness Signature S. Watts

10 October 2009 k/h

# INSTRUCTIONS FOR PROOF OF CLAIM FORM

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 New York, NY 10150- 5076

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